

## Equal Physical Custody Adjustment [EPCA].

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- (a) Solely for purposes of child support calculations under Rule 32, “Equal Physical Custody” shall be defined as a court order providing for 50% (or approximately 50%) physical custody of a child with each parent.
- (b) Equal Physical Custody Adjustment (EPCA). When “Equal Physical Custody” is ordered by the court, the “Equal Physical Custody Adjustment” shall apply as described herein. The basic child support obligation shall first be multiplied by one and one-half, the remaining calculations on the appropriate CS form shall be determined in the same manner as if “Equal Physical Custody” had not been ordered. Then, the parent owing the larger amount of child support shall pay the other parent the difference between the total monthly child support amount owed and the monthly child support owed by the other parent. When “Equal Physical Custody” is ordered, child support shall be calculated using the Form CS-42(E), instead of the Form CS-42.
- (c) When the child support ordered by a court applies the “Equal Physical Custody Adjustment”, pursuant to subparagraph (b) above, and a parent fails to exercise their physical custody of a child for more than (14) days in the calendar year in which a party files a petition with the court, the court may consider such failure to exercise parenting time as a material change of circumstances sufficient to support a modification of child support. Such modification may be made retroactively to the date of the filing of such petition.

- (d) If the court finds that a parent willfully failed to exercise their physical custody of a child for more than (14) days in a calendar year, the court has the discretion to award attorney fees and costs to the other custodial parent in the child support modification proceeding.